

## New Business – Occupational Tax Certificate Application

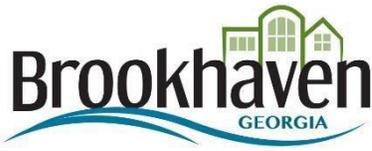
Year \_\_\_\_\_

Out-of-State Contractor:  No  Yes – Please use physical job site address for business address

<b>Business Information</b>	Business Legal Name: _____
	DBA: _____
	Business Phone Number: _____ Email: _____
	Business Street Address: _____ Suite/Unit #: _____
	City/State/Zip: _____
	Primary Business Activity: _____ Fed Tax ID: _____
Date business commenced in the City of Brookhaven: _____ Sales Tax ID: _____	
<b>Ownership Type (check one):</b> <input type="checkbox"/> GA Corporation <input type="checkbox"/> Sole Owner <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Foreign Corporation	
<b>Contact Information</b>	Business Owner Name: _____ Phone Number: _____ <i>Attach separate sheet listing all business owners or corporate officers.</i>
	Business Owner's Address: _____
	Mailing Address: _____
	City/State/Zip: _____
	Applicant: _____ Phone Number: _____
	Email: _____ Applicant Is: <input type="checkbox"/> Business Owner <input type="checkbox"/> Manager <input type="checkbox"/> Other
Property Owner: _____ Phone Number: _____	
Will this business be based out of your home? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, provide Home Occupation Supplement Form</i>	
Are you a NON-PROFIT Organization? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, please provide proof of 501(c)(3) status.</i>	
Have you obtained your certificate of occupancy? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Required for new construction and renovated business space.</i>	
<b>Business Profile</b>	Will this business serve or sell alcohol? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, please list hours of operation. Separate alcohol license required.</i>
	Will your business be an adult entertainment establishment (sexually-oriented business) as defined by the Brookhaven City Code, or will it offer any form of adult entertainment? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Has the owner, applicant, the stated business, or any legally- or organizationally-related entity had a business occupation tax certificate denied, suspended, or revoked within the past twelve (12) months? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>*If yes, attach written explanation</i>
<b>Note</b>	<b>Georgia Open Records Act prohibits public viewing of gross receipts. The public may view other information on this form.</b>
	Number of Employees (at least one; include owner/operator): # _____
<b>Estimates</b>	Yearly Projected Brookhaven and Georgia Gross Receipts: \$ _____ <b>OR</b>
	Professional Practitioner electing to pay the flat fee (\$400 per practitioner) as allowed under <b>State Code O.C.G.A. 48-13-19(c)</b> : <input type="checkbox"/> Yes <input type="checkbox"/> No

<b>OFFICE USE ONLY:</b> Fee: \$ _____ Amount Paid: \$ _____ Date: _____ License No: _____
NAICS Code: _____ Approval/Received Items: <input type="checkbox"/> C.O <input type="checkbox"/> Occupancy Inspection <input type="checkbox"/> Health Dept. <input type="checkbox"/> State License
<b>ZONING:</b> Approved by _____ Denied by _____ Denial Reason _____ Date _____





**O.C.G.A. § 50-36-1 SAVE Affidavit Verifying Lawful Presence for City Public Benefit**

**This affidavit is required by Georgia State Law.**

Per the requirements of O.C.G.A. § 50-36-1, by executing this affidavit under oath, I, the undersigned applicant for a Business License (Occupational Tax Certificate) from the City of Brookhaven, Georgia, verify the following with respect to my application for a public benefit:

I am a United States citizen.

(Provide a copy of either current State's Driver's License, Passport, or Military ID.)

I am a legal permanent resident of the United States.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_.

(Provide a copy of your current State Driver's License and either a copy of your Permanent Resident Card or Employment Authorization Card.)

I am a qualified alien or non-immigrant under the Federal Immigration and Nationally Act.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_.

(Provide a copy of your current State Driver's License and either a copy of your Permanent Resident Card or Employment Authorization Card.)

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1 with this affidavit. The secure and verifiable document provided with this affidavit can best be classified as:

- Driver's License    Passport    Military ID    Permanent Resident Card    Employment Authorization Card

In making the above representation under oath, I understand that any person who knowingly and willfully makes false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20 and face criminal penalties as allowed by such criminal statute.

Executed in \_\_\_\_\_(City), \_\_\_\_\_(State).

\_\_\_\_\_  
*Signature of Applicant*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Printed Name of Applicant*

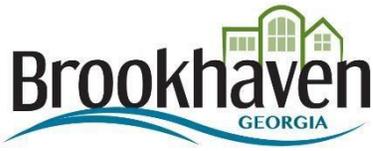
SUBSCRIBED AND SWORN

BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
*Notary Public Signature*

My commission expires: \_\_\_\_\_

\_\_\_\_\_  
*Notary Stamp*



**E-Verify Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)**

**This affidavit is required by Georgia State Law**

By executing this affidavit under oath as referenced in O.C.G.A. § 36-60-6(d), the undersigned applicant for a Business License from the City of Brookhaven, Georgia, representing the private employer known as

\_\_\_\_\_ [printed name of private employer],  
verifies the following with respect to my application for a Business License:

- a) On January 1<sup>st</sup> of the below signed year, the individual, firm, or corporation employed **more than ten (10) employees.**
- b) On January 1<sup>st</sup> of the below signed year, the individual, firm, or corporation employed **ten (10) or fewer employees.**

*If the applicant selected (a), please fill out below section.*

**The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:**

\_\_\_\_\_ *Federal Work Authorization User Identification Number (not the FEIN number)*

\_\_\_\_\_ *Date of Authorization*

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties allowed by such statute.

\_\_\_\_\_ *Signature of Applicant*

\_\_\_\_\_ *Date*

\_\_\_\_\_ *Printed Name of Applicant*

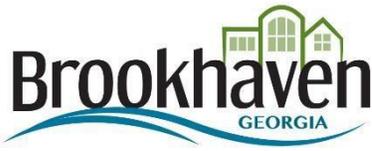
SUBSCRIBED AND SWORN

BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_ *Notary Public Signature*

My commission expires: \_\_\_\_\_

\_\_\_\_\_ *Notary Stamp*



### TAX CALCULATION FOR CURRENT YEAR

**Gross Receipts**

The term "gross receipts" means total revenue received by the business or practitioner for the period, including but not limited to the following:

- Total income, without deduction for the cost of goods sold or expenses incurred,
- Gain from trading stocks, bonds, capital assets, or instruments of indebtedness,
- Proceeds from commissions on the sale of property, goods, or services,
- Proceeds from fees charged for services rendered,
- Proceeds from rent, interest, royalty, or dividend income, and
- From all other income whatsoever arising from or growing out of the conduct of the business, trade, profession, or occupation without any deduction whatsoever.

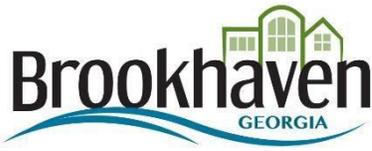
1.	Estimated Brookhaven and Georgia <b>Gross Receipts</b> for current year (if \$20,000 or less, enter \$20,000)			
	<b>Deductions</b>	A. Sales, Use, or Excise Taxes		
		B. Sales Returns, Allowances, and Discounts		
		C. Payments Made to Subcontractors or Independent Agents (individuals who contribute to the gross receipts of the business)		
		D. Inter-Organizational Sales (please see Chapter 15, Article II, Sec. 15-28 of City Ordinances for definitions)		
		E. Governmental and Foundation Grants (please see Chapter 15, Article II, Sec. 15-28 of City Ordinances for definitions)		
2.	<b>Total Deductions</b> (add A through E)			
3.	Subtract Deductions, Line 2, from Estimated Gross Receipts, Line 1 (if deductions are \$20,000 or less, enter \$20,000)			
4.	<b>Standard Deduction</b>			<b>\$20,000.00</b>
5.	Subtract Line 4 from Line 3 (if amount is negative, enter \$0.00)			
6.	<b>NAICS Code</b> (find online at <a href="https://www.census.gov/eos/www/naics/">https://www.census.gov/eos/www/naics/</a> by searching for the type of business activity)		<b>Tax Rate</b> from Table	
7.	Multiply Line 5 by Gross Receipt Rate from Line 6 (use City of Brookhaven Occupational Tax Rate Table to determine Tax Rate and Employee Rate)			<b>Occupational Tax</b>
8.	<b>Number of Employees</b>	<b>X</b>	<b>Employee Rate</b> from Tax Rate Table	<b>= Employee Tax</b>
9.	<b>Administrative Fee</b>			<b>\$125.00</b>

<b>Grand Total Due: (Lines 7 through 9)</b>	
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### PROFESSIONAL PRACTITIONER ELECTION

By checking the box below, the applicant is electing to pay Practitioner Fee, as allowed under State Law O.C.G.A 48-13-19 (c).

<input type="checkbox"/>	<b>Number of Practitioners</b>	<b>X</b>	\$400.00 per practitioner	<b>= Total Fees Due</b>	
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**CITY OF BROOKHAVEN OCCUPATIONAL TAX RATE TABLE**

INDUSTRY TITLE	NAICS CODE (First 2 Digits)	TAX CLASS	GROSS RECEIPT RATE	EMPLOYEE RATE
Agriculture, Forestry, Fishing, and Hunting	11	3	0.00063	\$ 8.00
Mining	21	6	0.00117	\$ 14.00
Utilities	22	2	0.00045	\$ 6.00
Construction	23	3	0.00063	\$ 8.00
Manufacturing	31-33	4	0.00081	\$ 10.00
Wholesale and Trade	42-45	3	0.00063	\$ 8.00
Transportation and Warehousing	48-49	3	0.00063	\$ 8.00
Information	51	6	0.00117	\$ 14.00
Finance and Insurance	52	6	0.00117	\$ 14.00
Real Estate Rental and Leasing	53	6	0.00117	\$ 14.00
Professional, Scientific, and Technical Services	54	6	0.00117	\$ 14.00
Management of Companies and Enterprises	55	5	0.00099	\$ 12.00
Administrative and Support and Waste Management and Remediation Services	56	6	0.00117	\$ 14.00
Educational Services	61	6	0.00117	\$ 14.00
Health Care and Social Assistance	62	6	0.00117	\$ 14.00
Arts, Entertainment, and Recreation	71	5	0.00099	\$ 12.00
Accommodation, Food Services, and Drinking Places	72	3	0.00063	\$ 8.00
Other Services	81	6	0.00117	\$ 14.00

Tax classes are determined by the business's NAICS Code. The NAICS Code can be found on the Federal Tax return or online at [www.naics.com/search](http://www.naics.com/search) or <https://www.census.gov/eos/www/naics/>.